



Registering as a Charity

If you have followed the guides thus far, you will be recognised as a charity by HMRC. However, please be aware that if you behave like a charity you will be treated as a charity in the eyes of the law. So, UK Navigators advise that you follow the guidance in CC3 available from the Charity Commission.

You will need a Constitution – the ideal Constitution is available on the UK Navigators Website or from the Charity Commission (Document GD3 is recommended by the Charity Commission).

The HMRC recognition allows you to claim gift aid on donations and on subscriptions but not on camp fees, or activity fees outside the norm. So, if you charge for kayaking sessions, you cannot schedule that as Gift Aid.

You may operate WITHOUT registering with the Charity Commission until the first whole year where your income exceeds £5,000 (subject to alteration). At that point you should register with the Charity Commission.

This will require you submitting your constitution, your policies and your accounts along with an annual report. This can all be done online and is relatively simple once you have the format clear.

At your AGM, that you must hold every year, your committee members should ideally resign the constitution and policies, and a document declaring their suitability as a “Trustee”. This shows that every new committee member or trustee understands and agrees to the constitution and policies.

You will, once registered, need to return your annual report and accounts every year, to the Charity Commission.